



WISCONSIN DISTILLED SPIRITS, CIDER AND WINE TAX RETURN

(Attach Schedules AB-131
to Your Monthly Return)

Name		Month		Year	
Address				Wis. Permit Number	
City	State	Zip Code	Federal Employer ID Number		

Mail your check and this return to:
Wisconsin Department of Revenue
PO Box 8900
Madison, WI 53708-8900
Fax: (608) 261-7049
Phone: (608) 266-6702
Address for delivery other than US Postal Service:
2135 Rimrock Rd, MS 5-107, Madison, WI 53713

SECTION 1 - SUMMARY OF UNTAXED PRODUCTS		SPIRITS LITERS (over 1/2%)	WINE LITERS (14% or less)	WINE LITERS (over 14% but less than 21%)	APPLE CIDER LITERS (7% or less)	SECTION 3 - TAX COMPUTATION
1. Physical Inventory Beginning of Month (from last month's AB-130, line 13)	1					
2. Purchases (from Schedule 1, Untaxed Purchases)	2					
3. Bottled	3					
4. Released from Bonded Premises (from AB-138, line 9A)	4					
5. TOTAL (add lines 1 through 4)	5					
6. Sales Out-of-State (from Schedule 5, Untaxed Sales)	6					
7. Sales in Wisconsin (from Schedule 5, Untaxed Sales)	7					
8. Credits (from Schedule 5, Untaxed Sales)	8					
9.	9					
10. TOTAL EXEMPTIONS (add lines 6 through 9)	10					
11. Net (line 5 less line 10)	11					
12. Transferred to Tax-Paid Status (from line 16 below)	12					
13. Physical Inventory End of Month	13					
SECTION 2 - SUMMARY OF TAX-PAID PRODUCTS		LITERS	LITERS	LITERS	LITERS	
14. Physical Inventory Beginning of Month (from last month's AB-130, line 23)	14					
15. Purchases (from Schedule 2, Tax-Paid Purchases)	15					
16. Transferred from Untaxed Status (from line 12 above)	16					
17. TOTAL (add lines 14, 15, & 16)	17					
18. Sales Out-of-State (from Schedule 6, Tax-Paid Sales)	18					
19. Sales in Wisconsin (from Schedule 6, Tax-Paid Sales)	19					
20. Credits (from Schedule 4, Tax-Paid Credits)	20					
21. Inventory Discrepancies - (over) short (line 22 minus lines 18, 19, & 20)	21					
22. TOTAL DISPOSITIONS (line 17 less line 23)	22					
23. Physical Inventory End of Month	23					

INSTRUCTIONS

WHO MUST FILE THIS RETURN

This return and accompanying schedules must be filed by all manufacturers, rectifiers, wholesalers, wineries, wholesale alcohol dealers and out-of-state shippers holding permits issued by the Wisconsin Department of Revenue to deal in distilled spirits, cider and wine which contain more than 1/2% of alcohol by volume.

DUE DATE OF RETURN

This return and its schedules must be filed with the department on or before the fifteenth day of the month following the month covered by the return. For example: the return for the month of October is due no later than November 15.

A return **MUST BE FILED** each month whether or not you had transactions. When you do not have any transactions, simply indicate "no shipments" on your AB-130.

Late-filed returns are subject to a statutory \$10 late-filing fee. Any tax due is subject to interest at the rate of 1.5% per month calculated from the due date of the return until date of payment, and a penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

TAX RATES PER LITER

DISTILLED SPIRITS

85.86¢ per liter plus an administrative fee of 2.906¢ per liter

APPLE CIDER (effective July 1, 1998; previously taxed as wine)
7% or less alcohol by volume 1.71¢ per liter

WINE (includes cider more than 7% alcohol by volume)
14% or less alcohol by volume 6.605¢ per liter

More than 14% but less than 21%
alcohol by volume 11.89¢ per liter

PAYMENT OF TAX

The tax must be submitted with your return when it is filed unless you pay by EFT.

EFT Payments: Tax payments can be submitted via electronic funds transfer by persons registered with the department for making EFT payments of liquor/wine taxes. Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide. Information about EFT can be obtained by calling (608) 264-9918.

INVOICES ARE NOT REQUIRED – IT IS NOT NECESSARY TO SUBMIT INVOICES WITH YOUR MONTHLY RETURNS. THE DEPARTMENT WILL CONTACT YOU IF AN INVOICE IS REQUIRED.

KEEPING COMPLETE AND ACCURATE RECORDS

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department personnel.

HOW TO COMPLETE YOUR RETURN

Liter Computations - Calculate liters according to federal regulations. Extend liters to the nearest hundredth, for example, 3.17 liter.

OUT-OF-STATE PERMITTEES - This form is easy to complete.

- On line 19 in Section 2, enter your shipments to Wisconsin during the month from tax-paid sales Schedule 6. Credits or product returns should be shown as negative sales (circled) on Schedule 6.
- Then complete the tax computation in Section 3.
- Ignore the remaining instructions on this form.

IN-STATE PERMITTEES - You must complete the entire return if you purchased both untaxed and tax-paid products during the month. If you deal exclusively in tax-paid product, skip Section 1 and complete Section 2.

Direct Imports - An in-state permittee must pay the tax on spirits, cider and wine products imported from foreign countries when they are the "importer of record" and the product is shipped to or received in Wisconsin. Enter the liters imported during the month on line 2 in Section 1.

LINE-BY-LINE INSTRUCTIONS (for in-state permittees only)

LINE 1. Enter the number of liters of untaxed product from line 13 of last month's return.

LINE 2. Enter the total liters of untaxed product from Schedule 1 (AB-131) which you purchased during the month.

LINE 3. Enter total liters you bottled in Wisconsin during the month.

LINE 4. Enter the total liters of **cider and wine** released from Wisconsin bonded premises as recorded on your Bonded Winery Return (AB-138), line 9A, or on a federal release form.

LINE 6. Enter the total liters of untaxed product from Schedule 5 (AB-131) which you shipped to another state.

LINE 7. Enter the total liters of untaxed sales in Wisconsin itemized on Schedule 5 (AB-131). Examples: sacramental wine sales, and spirits sold to medicinal and industrial permittees.

LINE 8. Enter the total untaxed credit liters from Schedule 3 (AB-131). Examples: wine losses discovered prior to product being released at U. S. Customs. Untaxed product which is lost must be included as a purchase on line 2 and then credit claimed on line 8.

LINE 9. No entries except those authorized by the department.

LINE 12. To compute the liters transferred from your untaxed inventory to your taxed inventory, first complete line 13. Then determine the difference between lines 11 and 13 in each column and enter the difference on line 12 as liters transferred. Also enter the liters transferred on line 16. The taxes you owe are computed using the liters entered on this line.

LINE 13. Enter the actual liters of untaxed product obtained from the physical inventory taken at the close of business on the last day of the month covered by this return.

LINE 14. Enter the liters of tax-paid product from line 23 of last month's return (AB-130).

LINE 15. Enter the total liters of tax-paid product from Schedule 2 which you purchased during the month.

LINE 16. Enter liters from line 12.

LINE 18. Enter the total liters of Wisconsin tax-paid product from Schedule 6 (AB-131) which you sold or transferred **outside Wisconsin** during the month.

LINE 19. Enter the total liters of tax-paid product from Schedule 6 (AB-131) which you sold **in Wisconsin** during the month.

LINE 20. Enter the total liters of tax-paid product claimed as a credit on Schedule 4 (AB-131). Example: tax-paid spirits shipped short by an out-of-state supplier.

LINE 21. To compute an inventory discrepancy, first complete line 23 and then line 22. Determine the discrepancy by adding lines 18, 19 and 20 in each column and subtracting line 22. The difference is your discrepancy. Enter it on line 21. When line 22 is less than the total of lines 18, 19 and 20, enter the discrepancy amount in parenthesis ().

LINE 22. Line 17 less line 23.

LINE 23. Enter the actual liters of tax-paid product obtained from the physical inventory taken at the close of business on the last day of the month.